

59-12-2204 Transactions that may not be subject to taxation under this part -- Exception for food and food ingredients sold as part of a bundled transaction.

- (1) A county, city, or town may not impose a sales and use tax under this part on:
 - (a) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104; and
 - (b) except as provided in Subsection (2), amounts paid or charged for food and food ingredients.
- (2) A county, city, or town imposing a sales and use tax under this part shall impose the sales and use tax on amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.

Enacted by Chapter 263, 2010 General Session